



# LOCAL SALES TAX CHANGE

## Whatcom County Juvenile Detention Tax Effective April 1, 2005

**Effective April 1, 2005**, local sales and use tax within all of Whatcom County will increase one-tenth of one percent (.001). This increase was approved by public vote during the November 2004 election. The tax will be used for jails and juvenile detention purposes.

Businesses must collect the appropriate new rate of sales tax for retail sales and services provided within the county. Persons or businesses within Whatcom County will be subject to the new rate of use tax on items purchased for their personal or business use if sales tax has not been paid.

The new rates of sales tax are:

| LOCATION               | LOCATION<br>CODE NUMBER | LOCAL SALES<br>TAX RATE | STATE SALES<br>TAX RATE | TOTAL<br>SALES TAX RATE |
|------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| Unincorporated Areas   | 3700                    | .012                    | .065                    | .077                    |
| Unincorporated P.T.B.A | 3737                    | .018                    | .065                    | .083                    |
| Bellingham             | 3701                    | .018                    | .065                    | .083                    |
| Blaine                 | 3702                    | .018                    | .065                    | .083                    |
| Everson                | 3703                    | .018                    | .065                    | .083                    |
| Ferndale               | 3704                    | .018                    | .065                    | .083                    |
| Lynden                 | 3705                    | .018                    | .065                    | .083                    |
| Nooksack               | 3706                    | .018                    | .065                    | .083                    |
| Sumas                  | 3707                    | .018                    | .065                    | .083                    |

To determine the proper rate of local sales tax you may access the Geographic Information System (GIS) located at <http://dor.wa.gov>. On the home page, click on the GIS icon and select Sales Tax.

This notice is being sent to businesses that have reported local sales or use tax to any of the above location codes within the last year.

If you have questions, or if Sales Tax Collection Schedules are needed, please go to our web site at <http://dor.wa.gov> or call the Department of Revenue at 1-800-647-7706.

State of Washington  
Taxpayer Account Administration  
PO Box 47476  
Olympia WA 98504-7476

Phone: 1-800-647-7706

For tax assistance, visit <http://dor.wa.gov> or call 1-800-647-7706. To inquire about the availability of this document in an alternate format for the visually impaired, please call (360) 705-6715. Teletype (TTY) users please call 1-800-451-7985.